WHAT IS CLAIMED IS:

1. A method for preparing a microemulsion concentrate for oral administration of a water-insoluble anti-cold drug comprising (a) dissolving the water-insoluble anti-cold drug in a co-surfactant to obtain a homogeneous drug solution; (b) adding a surfactant and an oil in the drug solution to obtain a microemulsion pre-concentrate; and (c) removing the co-surfactant from the pre-concentrate.

2. The method of claim 1, wherein the water-insoluble anti-cold drug is selected from the group consisting of acetaminophen, ibuprofen, S-ibuprofen, dextromethorphan hydrobromide, noscapine hydrochloride, trimetoquinol hydrochloride, guaifenesin, d-chlorpheniramine maleate, carbetapentane citrate, tipepidine citrate, cloperastine hydrochloride, cloperastine fendizoate, tipepidine hibenzate, d,l-methylephedrine hydrochloride, ephedrine hydrochloride, phenylephedrine hydrochloride, pseudoephedrine hydrochloride, phenylpropanolamine and a mixture thereof.

3. The method of claim 1, wherein the co-surfactant is an organic solvent having a boiling point lower than 100℃.

4. The method of claim 3, wherein the co-surfactant is ethanol.

5. The method of claim 1, wherein the surfactant is selected from the group consisting of polyoxyethylene hydrogenated vegetable oils, polyoxyethylene-polyoxypropylene block copolymer, polyoxyethylene-sorbitan-fatty acid esters, polyoxyethylene fatty acid esters, sodium dioctyl sulfosuccinate or sodium lauryl sulfate, phospholipids, trans-esterification products of natural vegetable oil triglycerides and polyalkylene polyols, mono/di-glycerides, sorbitan fatty acid esters and a mixture thereof.

6. The method of claim 1, wherein the oil is selected from the group consisting of esters of fatty acids and monovalent alkanols, propyleneglycol mono- or di-fatty acid esters, fatty acid triglycerides, mono/di-glycerides, natural vegetable or animal oils, carbohydrates, tocopherols and a mixture thereof.

7. The method of claim 1, wherein the water-insoluble anti-cold drug : co-surfactant : surfactant : oil ratio by weight is in the range of 1 : 0.5~20 : 0.5~10 : 0.04~1.

8. The method of claim 1, wherein the co-surfactant is removed in step (C) by heating the pre-concentrate at a temperature ranging from 50 to 100℃.

9. A microemulsion concentrate prepared by the method of claim 1 comprising a water-insoluble anti-cold drug, a surfactant and an oil.

10. The microemulsion concentrate of claim 9, wherein the water-insoluble anti-cold drug : surfactant : oil ratio by weight is in the range of 1 : 0.5~10 : 0.04~1.

11. The microemulsion concentrate of claim 9, which forms microparticles having an average particle size ranging from 270 to 500 nm upon contact with an aqueous solution.